

Appendix G

Formal Reporting Requirements

G-1. Quarterly requirements

A listing of all Billing Official accounts that have not been EDI-enabled will be prepared by each Level III A/OPC and provided to the Army Level II A/OPC no later than 15 October, 15 January, 15 April, and 15 July of each year. The report will identify data collected during the previous quarter of the fiscal year. See the sample report format below.

Department of the Army Government Purchase Card (GPC) Program

Quarterly Report of Non-EDI-Enabled Billing Official Accounts

For Quarter ____, Fiscal Year ____

Level 3 Hierarchy No. _____ Installation/Organization _____

Reporting Activity _____

A/OPC Name _____

A/OPC Phone No. _____

Preparer's Name (if other than A/OPC) _____

Preparer's Phone No. _____

Part 1 – Quarterly Summary					
As of End of Quarter	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total for Fiscal Year
Total Number of GPC Accounts					
Number of EDI-Enabled GPC Accounts					
Number of Non-EDI-Enabled GPC Accounts					
Percentage of GPC Accounts not EDI Enabled					

Part II - List Non-EDI Enabled Billing Official GPC Accounts for Current Quarter				
Entry Number	Organization Name/Code	GPC Account Number (with first 6 numbers masked)	Date GPC Account Established (ddmmyyyy)	Reason for Delay in Enabling EDI
1				
2				
3				
4				
5				
6				
7				
8				
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17				
18				
19				
20				

If additional accounts are to be listed, continue on additional pages.

G-2. Semi-annual requirements

- a. Surveillance program results will be prepared by each Level III A/OPC and provided to the Army Level II A/OPC no later than 21 April and 21 October. The report will identify data collected during the two previous quarters of the fiscal year.
- b. A list of the number of waivers to the Army Standard Span of Control that have been requested (broken down to Cardholder to Billing Official, 300 accounts per Level IV A/OPC, and so on), and the disposition of these requests, will be reported.
- c. The Level III A/OPC will identify the status of each open account that has been inactive during the previous six months. He or she will list the masked account number and advise the disposition of the account (whether it has been closed) or provide the reason for which it needs to remain open.

DRAFT—NOT FOR IMPLEMENTATION

- d. Level III A/OPCs will submit a summary of the corrective actions taken by the Level IV A/OPC to reduce the number of delinquent accounts. In subsequent reports, the Level IV A/OPC will advise the results of the corrective actions.**
- e. See the sample report format below.**

Department of the Army Government Purchase Card (GPC) Program

Semi-Annual Surveillance Report

Report ____ for Fiscal Year ____

MACOM _____ Installation/Organization _____

Reporting Activity _____

A/OPC Name _____ A/OPC Phone Number _____

Person Preparing Report (if different than A/OPC)

_____ Phone Number _____

As of End of Quarter	21 Apr (1 Oct – 31 Mar)	21 Oct (1 Apr – 30 Sep)	Semi Annual (Two Prior Quarters)
A. Total Number of Waiver Requests			
A1. Cardholder Accounts to Billing Official Waiver (7 to 1)			
A2. Cardholder Accounts to A/OPC Waiver (300 to 1)			
B. Total Number of Waivers Approved			
B1. Cardholder to Billing Official Waiver (7 to 1)			
B2. Cardholder Accounts to A/OPC Waiver (300 to 1)			
C. Total Number of Waivers Disapproved			
D. Total Number of Waivers Outstanding			
E. Number of Open but Inactive Accounts (0 to 3 months)			
E1. Number of Open but Inactive Accounts (more than 3 months)			

Part II - Number of Waivers to the Army Span of Control Standards for Semi-Annual Period ____ for Fiscal Year ____				
Entry Number	Organization Name/Code	Span of Control Waiver Request Summary and Reason for Waiver Request	Date Waiver Submitted to A/OPC (ddmmyyyy)	Status/Disposition of Waiver Request
1				
2				
3				
4				
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If additional waivers are to be listed, continue on additional pages following Part II format.

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Glossary

Section I

Abbreviations

AFARS - Army Federal Acquisition Regulation Supplement

A/OPC - Agency/Organization Program Coordinator

AWOL - absent without leave

BPA - blanket purchase agreement

CAP - Computer/Electronic Accommodations Program

CID - Criminal Investigation Division

C.O.D. - cash on delivery

CSQI - Cardholder's Statement of Questioned Items

DAPS - Defense Automated Printing Service

DFARS - Defense Federal Acquisition Regulation Supplement

DFAS - Defense Finance and Accounting Service

DoD - Department of Defense

EDI - electronic data interchange

EO - Executive Order
FAR - Federal Acquisition Regulation
FDC - foreign draft checks
FMR - Financial Management Regulation
FSS - Federal Supply Schedule
GAO – Government Accountability Office
GPC - Government Purchase Card
GSA - General Services Administration
HCA - Head of the Contracting Activity
ID/IQ - indefinite delivery/indefinite quantity
IG - Inspector General
IRS - Internal Revenue Service
MACOM - Major Army Commands
MCC - Merchant Category Code
OCNUS - outside the Continental United States
PARC - Principal Assistant Responsible for Contracting
PCPMO - Purchase Card Program Management Office
U.S.C. - United States Code
VI - video information

Section II

Terms

The following definitions are provided for terms used in this regulation. Other definitions that are not detailed below are contained in the training manuals provided by the Servicing Bank.

- 1) **Accountable Property** - A term used to identify property recorded in a formal property management or accounting system. Accountable property includes all property purchased, leased (capital leases), or otherwise obtained having a unit acquisition cost of \$5,000 or more (land, regardless of cost), and items that are sensitive. Sensitive items require a high degree of protection and control due to statutory requirements or regulations, such as narcotics and drug abuse items; precious metals; items which are of a high value, highly technical, or a hazardous nature; and small arms, ammunition, explosives, and demolition material or classified (See Volume 10, Table 61 of DoD 4100.39-M reference (k)). Additional and/or separate records or other record keeping instruments shall be established for management purposes, or when otherwise required by law, policy, regulation, or agency direction, including, but not limited to pilferable items. Pilferable items have a ready resale value or application to personal possession and are, therefore, especially subject to theft.
- 2) **Agency/Organization Program Coordinator (A/OPC)** - A Government employee responsible for the overall administration of the activity/organization's purchase card program, to include developing and

implementing policy, establishing and making changes to accounts, as well as training Cardholders and Billing Officials. This individual shall have overall responsibility for the card program within his or her agency/organization. Multiple levels of Agency/Organization Program Coordinators exist at different hierarchical levels within the program for each agency/organization.

- 3) **Assessable Unit Manager** - A Head of Activity designated by the head of the reporting organization to provide leadership and support needed to ensure that management controls are in place and operating effectively.
- 4) **Billing Invoice** - The billing invoice identifies all of the purchase card transactions made by the Cardholders assigned to a particular Billing Official, that are posted during a billing cycle. The invoice can be paper based or presented through the Electronic Access System of the issuing bank.
- 5) **Billing Official (Approving Official; Certifying Official)** - A Government employee who has been nominated by his or her activity/organization and appointed by the Level IV A/OPC to have oversight responsibility over the Cardholders assigned to his or her managing account. The Billing Official reviews transactions and certifies monthly invoices (billing statements) for payment processing. The Billing Official is at Level 5 in the GPC reporting hierarchy.
- 6) **Bulk funding method** - The bulk funding method requires posting specific funds to the official accounting records prior to payment of a Cardholder's account. Bulk funding may be made as appropriate to the funding environment of the activity.
- 7) **Cardholder** - An individual designated by an agency/organization to be issued a card. The card bears the individual's name and can be used only by that individual for official purchases in compliance with agency internal procedures. The term "Cardholder" also applies to check writers on convenience check accounts. The Cardholder is at Level 6 in the GPC reporting hierarchy.
- 8) **Cardholder statement of account** - The statement of charges provided to a Cardholder detailing all of the transactions posted to his or her account during a billing cycle.
- 9) **Certifying Official** - The Billing Official is also a Certifying Official. The Certifying Official certifies that a proposed payment is legal under the appropriation or fund involved and forwards the voucher to the disbursing officer for payment. See Billing Official.
- 10) **Certifying Officer** - The Resource Manager is the Certifying Officer. See 1-10 e. for the Resource Manager's duties and responsibilities with respect to the GPC program.
- 11) **Computer/Electronic Accommodations Program (CAP)** - A centrally funded program that provides ergonomic-related and low-vision equipment for all DoD employees.
- 12) **Convenience checks** - Third-party drafts issued using the GPC account. Third-party drafts may be used to acquire and pay for supplies or services.

- 13) **Delegation of authority letter** - A document issued by the DOC that gives an individual the authority to place orders with the GPC. This delegation of authority will specify the single-purchase and monthly purchase limitations unique to that Cardholder.
- 14) **Electronic Access System (EAS)** - A web-based computer system required by the task order with the issuing Bank for account set-up, maintenance, reporting, and electronic bill presentment and certification.
- 15) **Electronic data interchange (EDI)** - The automatic process of receiving electronic obligation and invoice records directly from the Servicing Bank into a DoD accounting system is accomplished through electronic data interchange (EDI).
- 16) **File turn time** - The average number of calendar days between the time a charge (purchase) is posted and payment is received by the issuing Bank.
- 17) **Fraud** - Any intentional deception designed to deprive the Government unlawfully of something of value or to secure from the Government for an individual a benefit, privilege, allowance, or consideration to which he or she is not entitled.
- 18) **Hand Receipt Holder** - Individual accountable for security of government property/equipment.
- 19) **Head of Activity (HA)** - The military officer in command or the civilian executive in charge of the mission of a command or activity. This individual has disciplinary authority over Cardholders and Billing Officials in his or her organization and is responsible for having proper internal controls that deter fraud and ensuring that those who violate the policies are properly sanctioned or counseled.
- 20) **Head of Contracting Activity (HCA)** - The official who has overall responsibility for managing the contracting activity, including use of the GPC by personnel under his or her contracting cognizance. (FAR 2.101) "Contracting activity" for DoD also means an element of a Defense agency, designated by the Head of Activity for that Defense agency, that has been delegated contracting authority through its agency charter. (FAR 2.101)
- 21) **Javits-Wagner-O'Day (JWOD) Act** - A law that establishes mandatory sources for supplies and services, administered by the Committee for Purchase from People Who Are Blind or Severely Disabled. Two national, independent organizations, National Industries for the Blind (NIB) and NISH, help state and private nonprofit agencies participate in the JWOD Program.
- 22) **Merchant Category Code (MCC)** - A code used by the issuing bank to categorize each merchant according to the type of business in which the merchant is engaged and the kinds of goods and services provided. MCC codes are used as authorized-transaction-type codes on a card/account to identify authorized types of businesses from which purchases may be made with the GPC. The DoD PCPMO will maintain the list of DoD-wide blocked codes. It will be the responsibility of the Army Level II A/OPC to administer and record any waiver requests to these blocks.

- 23) **Pre-purchase approval** - When required and identified by Army or local procedures, documentation showing authority has been obtained to purchase special-use items such as hazardous material or information technology.
- 24) **Prompt Payment Act** - A law that requires prompt payment of invoices (billing statements) within 30 days of receipt (FAR Clause 52.232-25, Prompt Payment, (May 1997)). An automatic interest penalty is required if payment is not timely.
- 25) **Required or mandatory sources of supply** - The priority of sources is dictated by FAR 8, Required Sources of Supplies and Services, Subpart 8.001, Priorities for Use of Government Supply Sources, and DFARS 208. Mandatory sources must be considered before an open-market source can be considered.
- 26) **Resource Manager** - The Resource Manager is a Certifying Officer who certifies that funds are available for the GPC program and establishes lines of accounting used on the GPC program. See 1-10 e. for a description of the Resource Manager's responsibilities with respect to the GPC program.
- 27) **Split purchase** - Separating a requirement that exceeds a Cardholder's single purchase limit or threshold into two or more buys. This action is prohibited.
- 28) **United States** - The 50 States and the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, the Commonwealth of the Northern Mariana Islands, Guam, American Samoa, Wake Island, Johnston Island, Canton Island, the outer Continental Shelf lands, and any other place subject to the jurisdiction of the United States (but not including leased bases).

Section III

Special Abbreviations and Terms

This section contains no entries.